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Relationship between Situational Inhibitors and Informal Learning amongst Accountants

¹Muhammad Syahir Abdul Wahab, ²Mohamad HisyamSelamat, ³Ram Al-JaffriSaad, ⁴Mohd. Amir MatSamsudin

^{1,3,4}TunkuPuteriIntanSafinaz School of Accountancy, Universiti Utara Malaysia, 06010 UUM Sintok, Kedah DarulAman, Malaysia.

²SEGi University, Faculty of Business, Accounting and Management, 47810 Petaling Jaya, Selangor Darul Ehsan, Malaysia.

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ABSTRACT

Purpose: Informal learning activities are important for chartered accountants in public accounting firms to develop and maintain knowledge and skills within the professional environment. However, recent evidence indicates that situational inhibitors to the learning exist in their working environment. Thus, the objective of this research is to examine the relationship between situational inhibitors and informal learning activities amongst the accountants.

Design/Methodology/Approach: A total of 260 chartered accountants in the firms across Malaysia participated in this study. The data of the study was collected through mail survey approach and analysed using correlation analysis.

Findings: The findings indicated that lack of time and lack of support from others inhibited the accountants' informal workplace learning activities. The evidence suggests that accountants who face these two constraints at the workplace, would be less likely to engage in informal learning activities.

Implications/Originality/Value: This study adds to previous literature by testing the relationship between situational inhibitors and the accountants' informal learning activities. Practically, the research findings are critical for accounting profession in developing appropriate strategies to overcome the identified problems.

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Corresponding author's email address: syahir@uum.edu.my

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1. Introduction

Over the last decades, corporate strategy and organizational learning studies have discovered that workplace learning is the foundation for the organizations to sustain competitiveness in a rapidly transforming economic environment (Alfonso, 2017; Sambrook, 2005; Senge, 1990). Although workplace learning can be categorized into formal (for instances, courses, seminars and conferences) and informal (for examples, reading, knowledge sharing and discussion) (Cofer, 2000), much of learning in the

organizations occurs through informal means (Alfonso, 2017; Eraut, 2004; Clifford & Thorpe, 2007; Marsick, 2009; Rothwell, 2003). According to Billett and Choy (2013), and Kim and McLean (2014), this trend also indicates that formal learning is no longer sufficient for continuous knowledge and skills development amongst professionals.

Informal learning related issues have been studied amongst various professionals such as school leaders (Veelen, Slegers, & Endedijk, 2017), nurses (Bjørk, Tøien, & Sørensen, 2013), human resource management practitioners (Crouse, Doyle, & Young, 2011), teachers (Bakkenes, Vermunt, & Wubbels, 2010; Lohman, 2009), managers (Ashton, 2004; Billett, 2003) and accountants (Abdul Wahab, Selamat, & Saad, 2012; Hicks, Bagg, Doyle, & Young, 2007). The focus of this research is on accountants in public accounting firms since the learning is mandatory for their professional development (Hicks et al., 2007; Malaysian Institute of Accountants (MIA), 2014).

Although the learning is important for the accountants, Audit Oversight Board Malaysia (AOB) (2010, 2011, 2013) indicated that situational inhibitors exist in their working environment. Prior studies have highlighted the inhibitors, however, empirical evidence on the relationship between the learning activities and the inhibitors is still limited (Abdul Wahab, Saad, & Selamat, 2014). Therefore, this research aims to examine such relationship amongst the accountants.

This study has the following structure. Section 2 reviews the relevant literature related to objective of this research. In Section 3, research hypotheses are developed while research method is described in Section 4. Section 5 discusses the research findings. Thereafter, the conclusion and implications for theory, practice and research are also provided.

2. Literature Review

In accounting profession, workplace learning is known as Continuing Professional Education (CPE) (MIA, 2011). The learning is important for accountant to keep abreast of current and future developments in accounting practices (International Federation of Accountants (IFAC), 2008; MIA 2011). The CPE has two categories, namely, formal and informal. Education that is systematic, structured and formal in nature is the formal learning in the profession (IFAC, 2008). Examples of formal learning are attendance to seminars, workshops, conferences and post-graduate studies (MIA, 2011). Meanwhile, informal learning refers to unstructured learning that related to accountants' works such as accounting and auditing matters (MIA, 2011). The activities are reading, use of audio or video, correspondence courses, meeting, briefing session and group discussion (MIA, 2011). Since this study focuses on informal learning of the accountants, the above six activities are then selected.

Lohman (2000), by following Cross (1981), suggested that situational inhibitors represent circumstantial conditions that reduce the ability of employees to pursue informal learning activities. Thus, situational inhibitors in this study refer to circumstantial conditions in public accounting firms that reduce the ability of accountants to engage in informal learning activities.

3. Hypotheses Development

This section discusses the hypotheses of this study. The description of hypothesis for each situational inhibitor to informal learning is dealt with in the following sub-sections:

3.1 Lack of Time

Professionals spend most of their office hours to accomplish work tasks (Merriam et al., 2007). Thus, time is frequently cited as the reason for less informal learning activities (Merriam et al., 2007). Prior research found that the greater time constraint experienced at the workplace, the lower engagement in informal learning activities (Hicks et al., 2007; Tannenbaum, 1997). This relationship is also consistent

with other scholars such as Crouse et al. (2011), Ellinger and Cseh (2007), Ellstrom et al. (2008) and Lohman (2000, 2005, 2006, 2009). Thus, it is contended that an accountant who faces this constraint at the workplace, would be less likely to participate in informal learning activities. Consistent with the above discussion, the hypothesis is:

H1: There is a negative relationship between lack of time and informal learning activities amongst the accountants

3.2 Lack of Proximity to Colleagues' Working Areas

Macneil (2001) argued that physical location between workers at the workplace can limit informal learning activities. Prior studies found that when colleagues in the same division or department are not located near to each other, they are less likely to engage in informal learning activities (Lohman 2000, 2005, 2006, 2009; Lohman & Woolf, 2001). Therefore, it is argued that an accountant who is not located near to his or her colleagues' working areas would be less likely to learn informally from each other. Thus, the proposed hypothesis is:

H2: There is a negative relationship between lack of proximity to colleagues' working areas and informal learning activities amongst the accountants

3.3 Lack of support from others

The unwillingness of knowledgeable colleagues to support informal learning activities causes other employees feel helpless and directionless (Lohman, 2005, 2009; Marsick & Watkins, 1990). Previous studies indicated that lack of support from others was associated with less informal learning activities at the workplace (Ellstrom et al., 2008; Lohman, 2009; Tannenbaum, 1997). Other studies such as Ashton (2004), Hicks et al. (2007) and Jurasaitė-Harbison (2009) also reported the similar influence of this problem on informal learning activities. Thus, it is argued that an accountant, who receives limited support from knowledgeable colleagues, would be less likely to involve in informal learning activities. The hypothesis is as follows:

H3: There is a negative relationship between lack of support from others and informal learning activities amongst the accountants

3.4 Structural Inhibitor

Physical separation between units or department at the workplace creates obstacles to informal learning activities amongst employees (Ellinger & Cseh, 2007; Jurasaitė-Harbison, 2009). Prior studies found that this problem was associated with less informal activities (Ellinger & Cseh, 2007; Jurasaitė-Harbison, 2009). Therefore, it is suggested that separation between units or departments in accounting firms would lead to limited informal learning opportunities amongst the accountants. Hence, the proposed hypothesis is:

H4: There is a negative relationship between structural inhibitor and informal learning activities amongst the accountants

4. Research Method

Respondents of this research are MIA members in the firms across Malaysia. The chartered accountants were selected as the learning is mandatory to keep abreast with changes that affect their professional works (MIA, 2011). The MIA membership database was used to select research respondents. There were 6,513 active members in the firms throughout the country (MIA, 2011). Six hundred sixty members (approximately 10% of the population) were randomly selected from the database. The questionnaires were mailed to their correspondence addresses. Out of 660 distributed questionnaires, 260 questionnaires

were returned, producing a response rate of 39.4 percent. A response rate of 30 percent is considered appropriate for mail survey research (Sekaran, 2003). Thus, the response rate of this research was considered acceptable.

The respondents were asked to rate the frequency of engagement in six informal learning activities. They were also asked to rate the agreement on the extent to which four situational factors inhibit their informal learning activities. Likert scales, ranging from 1 to 7, were used for all learning activities and situational inhibitors items (see APPENDIX A). Correlation analyses were used to analyse the research data (Pallant, 2010).

5. Findings

A correlation analysis examined the relationship between the situational inhibitors and informal learning activities. Data testing to meet assumptions of normality, linearity and homoscedasticity were performed prior to research data analysis (Pallant, 2010). In addition, none of the variables of this research demonstrated below the minimum reliability level (<0.60) (Hair et al., 2006). The following Table shows the research findings.

Table 1: Correlations between Informal Learning Activities and Four Situational Inhibitors (N=260)

	ILA	LOT	LOP	LOS	STI
ILA	1				
LOT	-.408**	1			
LOP	-.088	.033	1		
LOS	-.409**	.305**	.269**	1	
STI	-.119	-.062	-.129*	.032	1

** $p < .001$ (2-tailed).

As can be seen in Table 1, a significantly moderate negative correlation was found between informal learning activities and lack of time (LOT) ($r = -.408$, $p=0.000$). There was also a significant moderate negative correlation between the learning activities (ILA) and lack of support from others (LOS) ($r = -.409$, $p=0.000$) (Cohen, 1988). These two correlations indicate that as the perceived strength of each situational inhibitor increases, the frequency of the learning activities decreases (Lohman, 2009). The analysis also revealed insignificant low negative correlations between informal learning activities (ILA) and lack of proximity to colleagues' working areas (LOP) ($r = -.088$, $p=.159$), and structural inhibitor (STI) ($r = -.119$, $p=.057$) (Cohen, 1988). This means that these two factors were less likely to inhibit their informal learning activities. Thus, it can be concluded that two research hypotheses ($H1$ and $H3$) were supported while other two were not supported ($H2$ and $H4$).

6. Conclusions and Implications

This research examined the relationship between situational inhibitors and informal learning activities amongst the accountants. The research findings indicated that lack of time and lack of support from others were the situational inhibitors. Prior studies consistently reported that these two factors made professionals' informal learning difficult (Ashton, 2004; Hicks et al., 2007; Lohman, 2006, 2009). The results also showed that lack of proximity to colleagues' working areas and structural inhibitor were not perceived by the accountants as the inhibitors (Hicks et al., 2007).

This study contributes towards theory by providing empirical evidence on the relationship between situational inhibitors and the accountants' informal learning activities. In terms of practical aspect, the research findings are critical for accounting profession in developing appropriate strategies to overcome the identified problems.

This study employed correlation analysis to examine the relationship between informal learning activities and the situational inhibitors. Further research could test the relationship using other statistical approaches such as multiple regression analysis since it has more ability to predict a particular outcome compared to correlation analysis (Pallant, 2010).

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APPENDIX A*Items Constituting the Engagement in Informal Learning Activities Scale*

How frequently do you engage in the following informal learning activities at the workplace to develop and maintain knowledge and skills as a chartered accountant?

-
1. Reading job related materials
 2. Using audio/video
 3. Participating in discussion group
 4. Participating in meeting
 5. Participating in briefing session
 6. Using correspondence courses (e.g. distance learning)
-

Items Constituting the Lack of Time Scale

-
1. Having too many jobs to do makes informal learning difficult for me
 2. I have limited time to learn informally about my job
 3. I have problem in getting time off for informal learning due to heavy workload
 4. Time for informal learning is insufficient
 5. Time to spend on informal learning is restricted by heavy workload
-

Items Constituting the Lack of Proximity to Colleagues' Working Areas Scale

-
1. I feel physically separated from my colleagues at work
 2. I feel difficult to interact with my colleagues since they are at different places
 3. I am far away from my colleagues who can support my informal learning
 4. Physical arrangement at my office provides few opportunities to learn from my colleagues
 5. There are few informal learning opportunities due to physical distance
-

Items Constituting the Lack of Support from OthersScale

-
1. At my firm, knowledgeable colleagues offer little guidance for informal learning
 2. At my firm, knowledgeable colleagues provide few informal learning opportunities
 3. At my firm, knowledgeable colleagues reluctant to support my informal learning
 4. I find it difficult to get someone in my firm to coach me
 5. I feel difficult to get informal learning opportunities from knowledgeable colleagues in the firm
 6. At my firm, knowledgeable colleagues hesitate to share their knowledge with me
-

Items Constituting the Structural InhibitorScale

-
1. I have little knowledge on how my job relates to other units/departments
 2. I lack of knowledge about the work activities of other units/departments
 3. I feel difficult to be close with staff members from other units/departments
 4. My office building (e.g. different floors/buildings) provides few opportunities to interact between units/departments
-